

EXHIBIT “G”



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Case Number 0-005-633-707

Wrongful Death Survival Action Allocation

The Pennsylvania Department of Revenue received the Petition for Approval of Settlement Claim to be filed on behalf of the referenced estate in regard to a Wrongful Death and Survival Action. It was forwarded for the approval of allocated proceeds paid to settle the actions.

According to the petition, the decedent died as a result of a motor vehicle accident. The decedent is survived by his parents. The decedent was 18 years old at the Date of Death.

Account Information

Estate of: PETERSON, BRANDON C

File Number: 2622-0052

Why you are receiving this notice

If you have any questions regarding this notice, please contact the department using the information provided.

Nicole Trimmer
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As the decedent was younger than 22 years old, the sole heir to the decedent's estate is their parents. Therefore, any proceeds paid to settle the Survival Action would pass to the decedent's parents and would be subject to a zero percent Inheritance Tax rate (72 P.S. §9116). Accordingly, regardless of the allocation of the subject proceeds, there would be no Inheritance Tax consequences.

Departmental determination

Please be advised that, based upon these facts and for Inheritance Tax purposes only, the department has no objection to the proposed allocation of the gross proceeds of this action:

Wrongful Death Claim: \$2,210,000.00
Survival Action Claim: \$390,000.00

Proceed of a Survival Action are an asset included in the decedent's estate and, although subject to the imposition of a zero percent Inheritance Tax rate in this instance, they must be reported on a decedent's Pennsylvania Inheritance Tax return (42 Pa.C.S.A § 8302) (72 P.S. §§ 9106, 9107). Costs and fees must be deducted in the same percentages as the proceeds are allocated (Estate of Merryman).

References

In re Estate of Merryman, 669 A.2d 1059 (Pa. Cmwlth. Ct. 1995)